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From:

Sent: Tuesday, December 02, 2008 8:31:38 AM

To:

Cc:

Subject: RE: Follow-up questions

Hi As to your first question, you but not a taxpayer may submit a CCA request. See section 6110(i)(1). If a taxpayer requests a letter ruling, we generally respond within 6 months. However, as we discussed, if the ruling requested is primarily factual, we generally will not rule on the matter.

As to your second question, I believe that is the correct cite.